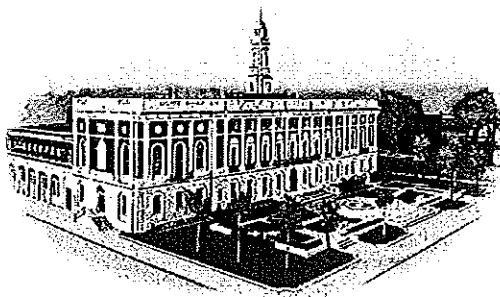


NEIL M. O'LEARY
MAYOR



JOSEPH A. GEARY
CHIEF OF STAFF

OFFICE OF THE MAYOR
THE CITY OF WATERBURY
CONNECTICUT

March 7, 2014

Testimony in Opposition of

House Bill 5349

AN ACT CONCERNING THE TIME IN WHICH CERTAIN RESIDENTIAL PROPERTY OWNERS MAY APPEAL AN ASSESSMENT.

Neil M O'Leary
Mayor City of Waterbury

Senator Osten, Representative Rojas and members of the Planning and Development Committee:

I greatly appreciate the opportunity to submit this testimony to the committee and ask for your assistance in **opposition of House Bill 5349.**

Municipalities wait until the last business day of March for their Board of Assessment Appeals to complete their duties. We then divide the amount needed to be raised in taxes by the net Grand List to create a mill rate. Once that mill rate is created, the municipality is counting on every dollar. If taxpayers are now allowed an additional year to file an appeal, this puts the monies already appropriated at risk.

The current system utilized in Connecticut today was completely revamped by the legislature in 1995 after substantial research and consideration. Public Act 95-283 structured the filing of the Grand List, followed by the assessor being required to send an increase notice to any property owner whose assessment increased, followed by the property owner filing a written appeal by a certain deadline, followed by the BAA conducting hearings and issuing judgments, ALL taking place before the municipality needs to strike a mill rate. This is required so that that cities and towns know exactly what they can count on for taxation in the upcoming fiscal year. Extending the deadline to file an appeal will disrupt the balance in that system that was created in 1995.

We never want to be put in a position of having to issue a special tax because revenues we were legitimately expecting to come in are no longer payable. This is no benefit to the overwhelming majority of taxpayers that are attentive to the notices sent by the assessor and react in a timely manner.

I once again urge you to oppose HB 5349 to protect the budgetary processes of Connecticut's towns and Cities and limit the exposure and uncertainties this legislation will produce.

Respectfully,

Neil M. O'Leary, Mayor
City of Waterbury